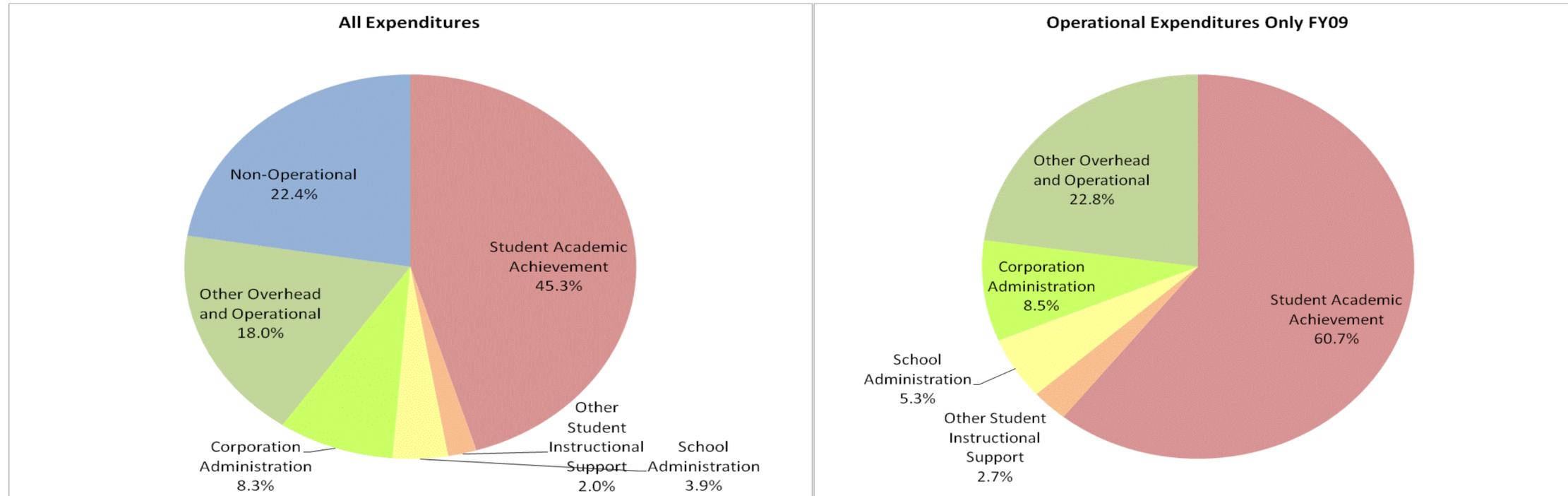


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western School Corp (3490)

Western School Corp (3490)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$7,738,870	52.1%	\$9,236,380	50.6%	\$10,075,880	47.2%	\$10,754,824	45.3%
Student Instructional Support	\$1,146,528	7.7%	\$1,073,791	5.9%	\$1,207,231	5.7%	\$1,421,164	6.0%
Overhead and Operational	\$3,130,046	21.1%	\$4,572,964	25.1%	\$5,766,157	27.0%	\$6,252,602	26.3%
Nonoperational	\$2,834,117	19.1%	\$3,353,626	18.4%	\$4,293,166	20.1%	\$5,324,599	22.4%
Grand Total	\$14,849,562		\$18,236,761		\$21,342,434	30%	\$23,753,189	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	59.8%	56.5%	52.9%	51.3%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western School Corp (3490)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,210,387	\$2,587,582	\$3,351,921	\$3,960,839	79%	53%	18%
	11200 Regular Programs; Middle/Junior High	\$1,003,047	\$1,187,229	\$1,608,432	\$1,840,083	83%	55%	14%
	11300 Regular Programs; High School	\$1,847,164	\$1,860,020	\$2,148,409	\$2,497,325	35%	34%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$100,931	\$103,792			3%
	11420 Vocational Education; Agriculture B	\$30,311	\$24,646	\$38,695	\$44,316	46%	80%	15%
	11450 Vocational Education; Consumer and Homemaking	\$27,949	\$58,881	\$68,992	\$76,535	174%	30%	11%
	12110 Gifted And Talented; Gifted and Talented	\$16,939	\$20,900	\$11,218	\$37,374	121%	79%	233%
	12210 Mental Disabilities; Mild Mental Disabilities	\$141,050	\$242,421	\$342,910	\$374,474	165%	54%	9%
	12310 Physical Impairment; Orthopedic Impairment	\$516	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$8,487	\$16,360	\$10,567	\$21,977	159%	34%	108%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$125,443	\$199,427	\$242,664	\$290,224	131%	46%	20%
	12520 Culturally Different; Compensatory	\$250	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$158,736	\$181,143	\$252,178	\$289,387	82%	60%	15%
	12810 Special Education Preschool	\$55,865	\$46,949	\$58,920	\$83,669	50%	78%	42%
	12900 Other Special Programs	\$47,824	\$77,253	\$110,033	\$60,575	27%	-22%	-45%
	14100 Summer School Programs; Elementary	\$1,034	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$1,202	\$1,588	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$88,083	\$15,071	\$36,215	\$34,269	-61%	127%	-5%
	16100 Remediation Testing	\$52,536	\$57,677	\$65,090	\$105,466	101%	83%	62%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$53,678	\$66,626	\$0	\$202,618	277%	204%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$114,609	\$53,344	\$177,388	\$101,497	-11%	90%	-43%
	22110 Improvement of Instruction; Service Area Direction	\$74,235	\$4,491	\$644	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$952	\$20	\$84	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,253	\$449	\$14,758	\$68,174	> 500%	> 500%	362%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,392	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$153,019	\$126,237	\$150,278	\$164,644	8%	30%	10%
	22220 Library/Media Services; School Library	\$20,118	\$15,315	\$17,460	\$23,638	17%	54%	35%
	22230 Library/Media Services; Audiovisual	\$16,533	\$12,112	\$13,962	\$12,456	-25%	3%	-11%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$845	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$41,265	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$392,813	\$170,716	\$2,924		-99%	-98%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$10,835			
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$750			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$133,387	\$229,319	\$96,020	\$345,235	159%	51%	260%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$553			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$1,342	\$1,197			-11%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$539	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$271,477	\$426,176	\$239,378	\$0			
Student Academic Achievement Total		\$6,703,585	\$7,904,588	\$9,329,205	\$10,754,824	60%	36%	15%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$456	\$91	\$226		-50%	147%
	21210 Guidance Services; Service Area Direction	\$17,580	\$19,839	\$21,841	\$24,527	40%	24%	12%
	21220 Guidance Services; Counseling Services	\$156,780	\$158,642	\$188,868	\$257,685	64%	62%	36%
	21320 Health Services; Medical Services	\$2,794	\$410	\$155	\$5,227	87%	> 500%	> 500%
	21340 Health Services; Nurse Services	\$48,647	\$54,679	\$90,689	\$135,498	179%	148%	49%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$62,195			
	24100 Office of The Principal	\$752,360	\$660,158	\$803,838	\$934,272	24%	42%	16%
	24900 Other Support Services, School Administration	\$540	\$710	\$1,535	\$1,535	184%	116%	0%
Student Instructional Support Total		\$978,701	\$894,894	\$1,107,018	\$1,421,164	45%	59%	28%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$20,496	\$24,386	\$20,104	\$20,366	-1%	-16%	1%
	23150 Board of Education; Legal Services	\$5,513	\$53,062	\$33,209	\$29,617	437%	-44%	-11%
	23160 Board of Education; Promotion Expenses	\$3,739	\$5,008	\$5,430	\$4,221	13%	-16%	-22%
	23190 Board of Education; Other Governing Body Services	\$6,563	\$6,426	\$8,734	\$12,171	85%	89%	39%
	23210 Executive Administration; Office of The Superintendent	\$168,580	\$256,614	\$356,198	\$408,516	142%	59%	15%
	23230 Executive Administration; Staff Relations and Negotiations	\$179	\$153	\$125	\$272	52%	78%	118%
	23290 Executive Administration; Other Executive Administration Services	\$4,349	\$12,096	\$8,700	\$11,224	158%	-7%	29%
	25120 Fiscal Services; Service Area Direction	\$33,723	\$46,406	\$55,143	\$69,794	107%	50%	27%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$5,522	\$2,454	\$2,769	\$2,661	-52%	8%	-4%
	25150 Fiscal Services; Payroll Services	\$27,867	\$32,293	\$35,651	\$41,665	50%	29%	17%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western School Corp (3490)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25160 Fiscal Services; Financial Accounting	\$12,349	\$17,926	\$19,924	\$23,262	88%	30%	17%
	25191 Other Fiscal Services; Refund of Revenue	\$10,311	\$7,149	\$10,514	\$7,273	-29%	2%	-31%
	25192 Other Fiscal Services; Petty Cash	\$0	\$628	\$355	\$186		-70%	-48%
	25195 Other Fiscal Services; Bank Account Service Charge	\$169	\$441	\$1,446	\$3,184	> 500%	> 500%	120%
	25196 Other Fiscal Services; Cash Change	\$1,200	\$1,400	\$1,550	\$1,100	-8%	-21%	-29%
	25199 Other Fiscal Services; Other	\$0	\$1,624	\$707	\$2,503		54%	254%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$697,182	\$313,647			-55%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$12,442			
	25730 Personnel Services; Personnel Services	\$0	\$0	\$172,869	\$286,308			66%
	25750 Personnel Services; Health Services	\$923	\$379	\$287	\$149	-84%	-61%	-48%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$48,185	\$183,273			280%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$158,354	\$521,415			229%
	25890 Other Technology Services	\$0	\$450	\$450	\$450		0%	0%
	25920 Ditch Assessments	\$80	\$0	\$0	\$192	140%		
	25950 Other Assessments	\$0	\$177	\$0	\$95		-46%	
	25990 Other Support Services, Central	\$0	\$2,867	\$88,594	\$23,772		> 500%	-73%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$42,754	\$39,100	\$54,908	\$66,068	55%	69%	20%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,180,955	\$1,380,369	\$1,702,533	\$2,125,501	80%	54%	25%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$53,892	\$29,765	\$13,934	\$16,017	-70%	-46%	15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$108,310	\$306,615	\$326,234	\$285,460	164%	-7%	-12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$756	\$1,348	\$1,000	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,335	\$415	\$2,270	\$1,914	43%	362%	-16%
	26600 Operation and Maintenance of Plant Services; Security Services	\$8,828	\$10,110	\$24,111	\$26,981	206%	167%	12%
	26700 Operation and Maintenance of Plant Services; Insurance	\$54,234	\$89,909	\$142,941	\$149,406	175%	66%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$17,899	\$17,343	\$31,719		77%	83%
	27010 Student Transportation; Service Area Direction	\$38,539	\$29,597	\$29,654	\$23,281	-40%	-21%	-21%
	27100 Student Transportation; Vehicle Operation	\$208,983	\$330,993	\$446,417	\$501,462	140%	52%	12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$44,429	\$200,214	\$249,594	\$286,058	> 500%	43%	15%
	27400 Student Transportation; Purchase of School Buses	\$148,348	\$553,316	\$205,288	\$113,519	-23%	-79%	-45%
	27500 Student Transportation; Insurance on Buses	\$10,925	\$32,593	\$19,347	\$19,785	81%	-39%	2%
	27700 Student Transportation; Contracted Transportation Services	\$221,988	\$121,427	\$38,330	\$21,698	-90%	-82%	-43%
	27900 Student Transportation; Other Student Transportation Services	\$670	\$1,706	\$2,420	\$3,235	383%	90%	34%
	27910 Student Transportation; Bus Driver Training	\$0	\$81	\$1,147	\$0		-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$175	\$4,292	\$45,112	\$38,624	> 500%	> 500%	-14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$225,583	\$299,236	\$119,347	\$0	-100%	-100%	-100%
	31400 Food Services Operations; Food Purchases	\$215,277	\$274,815	\$400,269	\$557,865	159%	103%	39%
	31900 Other Food Services	\$1,018	\$1,277	\$2,696	\$4,249	317%	233%	58%
Overhead and Operational Total		\$2,868,560	\$4,197,015	\$5,571,374	\$6,252,602	118%	49%	12%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$175	\$94	\$73	\$73	-59%	-23%	0%
	33200 Community Recreation	\$5,333	\$9,630	\$8,569	\$8,983	68%	-7%	5%
	33400 Athletic Coaches	\$202,500	\$300,024	\$339,525	\$363,011	79%	21%	7%
	33910 High School Band Uniforms	\$0	\$0	\$16,518	\$2,625			-84%
	33990 Other Community Services; Other	\$2,451	\$2,664	\$3,240	\$2,960	21%	11%	-9%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$88,206	\$50,352	\$29,268	\$13,371	-85%	-73%	-54%
	43000 Facilities Acquisition and Construction; Professional Services	\$52,611	\$168,259	\$5,223	\$6,252	-88%	-96%	20%
	45100 Building Acquisition, Construction and Improvements	\$528,560	\$618,214	\$526,040	\$1,106,252	109%	79%	110%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$94,064	\$46,926	\$24,474		-74%	-48%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$59,801	\$51,246	\$62,179	\$93,667	57%	83%	51%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,124	\$5,766	\$42,685		> 500%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$364,643	\$225,890	\$266,790	\$139,990	-62%	-38%	-48%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,785	\$15,165	\$667,328	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$138,271	\$278,893	\$278,225		101%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$210,000	\$448,615			114%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$248,230	\$17,915			-93%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$57,310	\$64,779	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,413,078	\$1,545,000	\$1,544,500	\$2,775,500	96%	80%	80%
	54200 Common School Fund; Principal	\$4,130	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,797,584	\$3,289,777	\$4,259,069	\$5,324,599	90%	62%	25%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$79,875	\$94,567	\$53,328	\$0			
	26492 2007 Account Code - Social Security	\$635,829	\$689,730	\$400,004	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western School Corp (3490)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$15,201	\$48,349	\$33,037	\$0			
	26494 2007 Account Code - Group Insurance	\$747,873	\$996,390	\$537,130	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$210	\$3,338	\$602	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$22,145	\$118,112	\$51,668	\$0			
Prorated By Fund Total		\$1,501,132	\$1,950,486	\$1,075,769	\$0			